



**STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
310 Trinity-Washington Building
Atlanta, Georgia 30334**

**CERTIFICATE OF EXEMPTION
SHIPS PLYING THE HIGH SEAS***

To: _____
(SUPPLIER) (DATE)

(ADDRESS)

THE UNDERSIGNED DOES HEREBY CERTIFY UNDER OATH THAT (check only one paragraph):

- ☐ 1. Watercraft, major components thereof, and replacement parts which become an integral part of the craft, to be purchased from you, are purchased to be used by the undersigned principally to cross the borders of the State in the service of transporting passengers or cargo as a common carrier (that is, the undersigned holds itself out as ready to and does in fact render transportation services for all people indifferently as long as it has room) in interstate or foreign commerce under authority granted by the United States Government.
- ☐ 2. Fuel other than gasoline, lubricants, ice, provisions and similar supplies to be purchased from you are purchased for use and consumption aboard ships plying the high seas, either in intercostal trade between ports in the State of Georgia and ports in other states of the United States or its possessions, or in foreign commerce between ports in the State of Georgia and ports in foreign countries.

The aforesaid articles of tangible personal property are purchased for use and consumption in carrying on the business of (state general nature of business) _____, and the ship or boat upon which said articles of tangible personal property are to be used is (check and fill in either A or B).

- ☐ A. United States flag vessel names _____, with Federal Registration License Number _____. (Other ships of Purchaser qualifying on this date may be listed on the back of this form, with Federal Number.)
- ☐ B. Foreign flag vessel named _____, operating as a common carrier under authority of _____. (Other ships of Purchaser qualifying on this date may be listed on the back of this form, with source of common carrier authority.)

This certification is intended as a continuous representation of the above facts with respect to each and every purchase hereafter made from you until you are notified by the undersigned that it is no longer in effect.

PURCHASER'S BUSINESS NAME

ADDRESS (include county)

By signing hereunder, I do solemnly swear under applicable penalties for false swearing that the above-stated facts are true and correct.

BY: _____

TITLE: _____
OWNER, PARTNER, SHIP CAPTAIN OR OTHER AUTHORIZED PERSON

Witnessed By: _____

***NOTE: The instructions to supplier and purchaser on the reverse side are an integral part of this form.**

INSTRUCTIONS TO SUPPLIER

When category 1 and item B above are checked, the supplier must obtain for each ship a certified copy of the current United States Bureau of Customs Form No. 1400-A and Form No. 1401-A, entitled, respectively, "Record of Vessels Engaged in Foreign Trade-Entered or Arrived Under Permit to Proceed" and "Record of Vessels Engaged in Foreign Trade-Cleared or Granted Permit to Proceed." Upon the execution of the above certificate under oath and upon obtaining Form No. 1400-A and Form No. 1401-A, when applicable, you are authorized to sell the above-specified articles of tangible personal property without collecting the Sales Tax on the transaction. This exemption does not extend to the sale of ships, boats, machinery, equipment or repair parts, nor to purchases of any tangible personal property for use aboard private or contract carriers or pleasure craft under any circumstances. When sales are made of items exempted, this certificate and Form No. 1400-A and Form No. 1401-A, when applicable, must be retained by you in your file for inspection by agents of the Revenue Department.

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt, provided that each vessel must be separately identified on an exemption certificate; vessels coming into service at a later date require an updated exemption certificate. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated; suppliers failing to exercise such care will be held liable for the Sales Tax due on such purchases.

INSTRUCTIONS TO PURCHASER

The foregoing exemption certificate must be executed under oath and furnished to each supplier from whom you expect to purchase exempted articles. Any tangible personal property obtained under this certificate used or consumed by you for any purpose other than the purpose specified is subject to the Sales and Use Tax, and you are required by law to make a return thereof and a remittance of the required tax directly to the State Revenue Commissioner. Private and contract carriers and pleasure craft are not exempt. A purchaser who qualified for the exemption in category 1 above is not entitled under Georgia law to the exemption contained in category 2 above. Therefore, only one of the two categories should be checked, and by the furnishing of this form to a supplier, Purchaser hereby certified that he has not claimed and will not claim, either with this or another supplier, both of the above exemptions contrary to Georgia law.

ADDITIONAL SHIPS

Flag	Vessel Name	Federal Registration No. (If U.S. Flag)/ Source of Common Carrier Authority (If Foreign Flag)
_____	_____	_____
_____	_____	_____
_____	_____	_____